



STAWRS

Harmonized Wage Code (HWC) Database

**On-Line Version
User's Guide**

Revised July, 2000

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1.0 INTRODUCTION TO THE HWC DATABASE, ON-LINE VERSION

Welcome to the STAWRS Harmonized Wage Code (HWC) on-line database. The HWC Database, On-Line Version,¹ is derived from the provisions of the federal and state income tax withholding laws, the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and the state unemployment insurance tax laws (SUI). The provisions of 96 federal and state employment tax laws were analyzed as part of the ongoing STAWRS effort to simplify the tax and wage reporting requirements faced by employers.

1.1 Organization of the Provisions of the Tax Laws Analyzed

For the purposes of the HWC Database, the components of the employment tax laws analyzed were organized into revenue provisions (income tax) and social welfare provisions (unemployment insurance: SUI, FUTA, and FICA). The revenue and social welfare provisions were further organized into operational provisions that cite a function (e.g., “ministers” are excepted from “employment”) and definitional provisions that cite the exception itself (e.g., “agricultural labor”). All of the data in these four areas were then combined into one set of records, the Combined Income Tax and Unemployment Form (SUI, FUTA, and FICA).

1.2 The Database as a Research Tool

Database users can analyze how provisions, and their related issues, in the income tax or Unemployment Insurance (UI) laws in one jurisdiction compare with a related provision in another jurisdiction. (Jurisdiction refers to the state the law applies to, as well as the federal laws.) As a research tool, users can learn how many and which states deal with provision-related issues. For comparison purposes, FUTA was used as the “base provision” against which the relative social welfare provisions were compared. Federal income tax withholding legislation (FIT) was used as the base provision against which the revenue provisions were compared. In both cases, where there was a provision that occurred only in state law and not at the federal level, the state law was used as the base provision.

It is important to note that the HWC Database is organized largely by charts that were created in earlier research and analysis of 96 federal and state tax laws. References to “charted materials” and “chart number” pertain to that research and its findings, which are described in the *Targeted Harmonized Wage Code Report*,² available through the STAWRS Program Office and its Web site.

¹The HWC Database was originally developed in Microsoft® Access 97. The On-Line Version was adapted from the original to enable widespread Internet access and use. You may download the Access version using the hyperlink in the HWC Database Home Page (Figure 1-2).

² Targeted Harmonized Wage Code Report, Revised May 2000, Publication Number 3208 (11-98), Catalog Number 26764B.

1.3 Functionality of the On-Line Version

Users familiar with Internet search capabilities should recognize the extensive use of hyperlinks³ and pull-down menus in the On-Line Version of the HWC Database. The search capability accesses the same data as, but in a different way from, the “filter” drill-down capability of an Access database. The On-Line Version runs successfully on Netscape Navigator or Communicator v3.x. and v4.x and on MS Internet Explorer v3.x. and v4.x.

1.4 Opening the Database

To open the database, you need Internet access through Netscape Navigator or Internet Explorer. There are several ways to get to the On-Line Version of the HWC Database.

1. Open the HWC Database from the STAWRS Web site (<http://www.biztax.gov>), then:
 - a. Click the STAWRS Program link.
 - b. Click the Projects link in the navigation bar on the left.
 - c. Click the Harmonized Wage Code link.
 - d. Click the link to the Harmonized Wage Code Project home page.
 - e. Click the link to the HWC Database button to bring up its page (Figure 1-1).

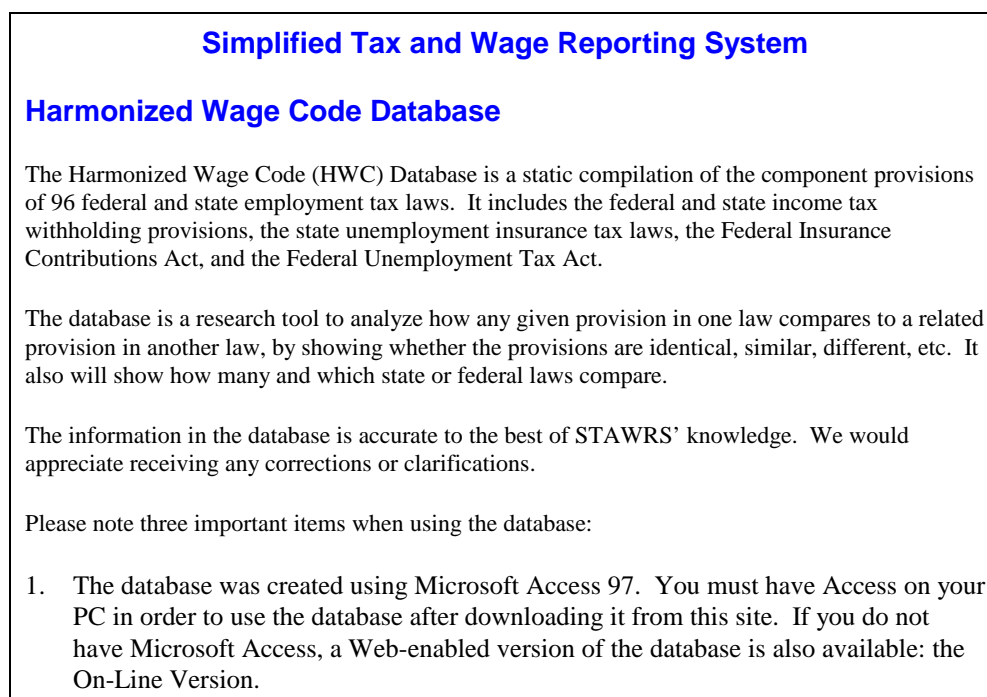


Figure 1-1 The HWC Database Home Page

³ A hyperlink (used interchangeably with “link”) is an active portion of a Web page that usually features underlined text. When you place your cursor over an active link, the cursor will change shape. Clicking these links takes you directly to information related to the marked portion. To return to where you found the link, click the **Back** button in your browser.


2. The Access version of the database will require you to enter the password STAWRS.

3. For your convenience, we have provided a [User's Guide](#) for each version, which has detailed instructions on how to use the database. Please read the guide before using the database.


The STAWRS Program is pleased to provide you with this very important and useful information. If you wish more information about the Harmonized Wage Code (HWC) or want to partner with the HWC Project Team in promoting its goals, please contact [Philip M. Corn](#), 202-874-0704.

All technical questions concerning the use of the HWC Database as well as comments, suggestions, and updates should be e-mailed to phil.corn@irs.gov or faxed to 202-622-8525.

Access Version



On-Line Version



[HWC Home](#) | [HWC Presentations](#) | [Targeted HWC Report](#) | [HWC User's Guide](#)

(Hwchome.bmp)Figure 1-2 The HWC Database Home Page (hwchome2.bmp continued)

- f. Click the **On-Line Version** button beneath On-Line Version (Figure 1-2).
2. Go directly to the HWC home page (step b. above) by typing <http://www.biztax.gov/hwc/index.htm> and following steps c. and d.

Tip: *Whichever method you choose to reach the database, most browsers will let you save the address so you can return to the site quickly by selecting it from your list.*

1.5 Introducing the Menus

After clicking the On-Line Version button, the first screen you see is the HWC Database Main Menu (Figure 1-3). From here you can select submenus by clicking them to get to specific categories of information.

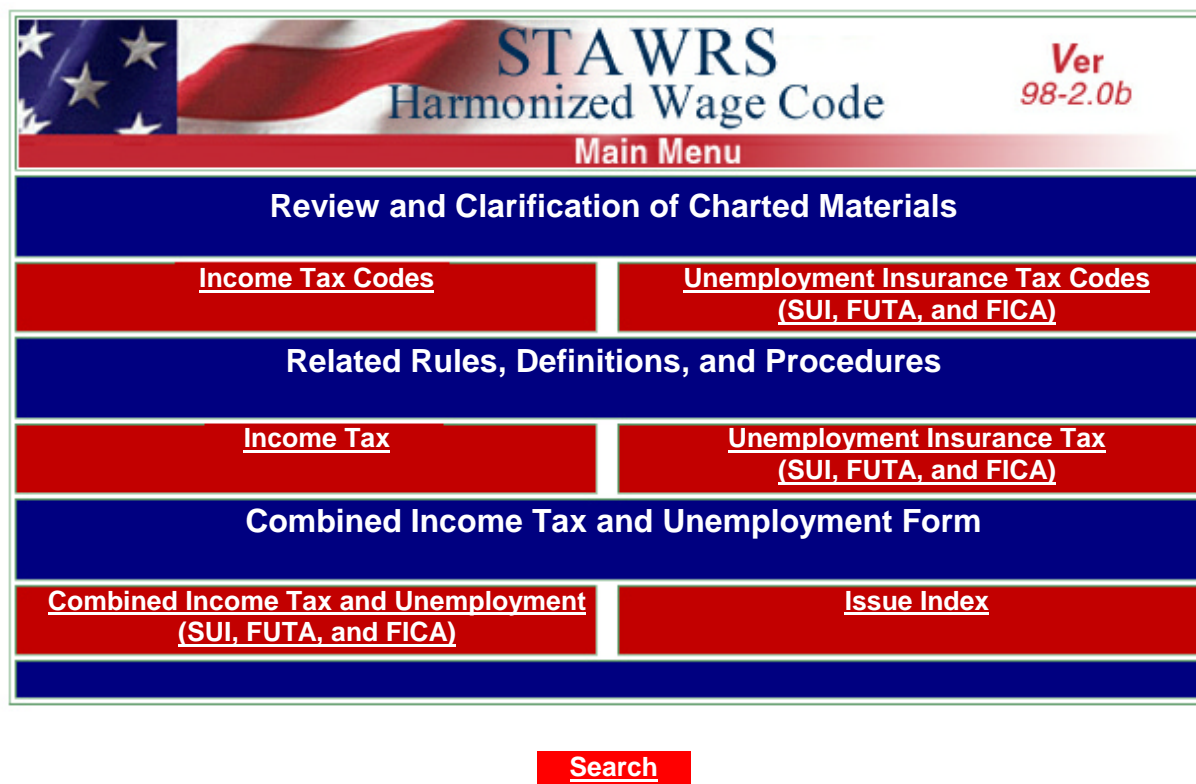


Figure 1-3 HWC Database Main Menu (Mainmenu.bmp)

The Main Menu presents three inactive title bars in dark blue boxes. You can select to review income tax or unemployment insurance tax data categorized under these three primary groupings:

- **Review and Clarification of Charted Materials**, which covers the operational provisions for revenue and UI provisions;
- **Related Rules, Definitions, and Procedures**, which covers the definitional provisions for revenue and UI provisions; and
- **Combined Income Tax and Unemployment Form**, which covers components across all employment tax laws (SUI, FUTA, and FICA) and includes a “master” issue index.

The first two title bars each have two submenus under them; these submenus appear as white text in red “action” boxes. The submenus are hyperlinks that bring up categories of data; the data categories also function as hyperlinks, which correlate to the groupings of components developed for the database. Click the data category hyperlinks to access the data forms available. Click the Issue Index hyperlinks to access submenus for the issues related to that data category.

Under the third title bar on the Main Menu, Combined Income Tax and Unemployment Form, are two categories: Combined Income Tax and Unemployment (SUI, FUTA, and FICA) and Issue Index. Clicking on the first category takes you to sequential data forms for all the records in the database. Clicking on Issue Index takes you to a complete list of all the issues researched for the harmonized wage code.

The Main Menu screen also offers a **Search** button. If you know the criteria for information you want, you may go directly to the Search Form by clicking this button. (Chapter 2 covers the search function of the HWC Database.)

Tip: This is a good place to start a search.

1.5.1 Review and Clarification of Charted Materials Submenu

The submenu that appears when you click either the Income Tax Codes or Unemployment Insurance Tax Codes hyperlink under Review and Clarification of Charted Materials is organized into data groups that encompass revenue and social welfare provisions termed as operational provisions (Figure 1-4).

Income Tax Codes		Unemployment Insurance Tax Codes (SUI, FUTA, and FICA)	
Employee (4-1)	Issue Index	Employee – Employee Test (4-4)	Issue Index
Employer (4-2)	Issue Index	Employee (4-5)	Issue Index
Wage Exceptions		Employer (4-6)	Issue Index
IRC §3401(A) Wage Exceptions (4-3xA)	Issue Index	Employing Unit (4-7)	Issue Index
Non-Wages Exceptions (4-3xB)	Issue Index	Employment Exceptions (4-8)	Issue Index
Non-IRC §3401(A) Wages Inclusions (4-3xC)	Issue Index	Employment Inclusions (4-9)	Issue Index
Non-IRC §3401(A) Wages Exclusions (4-3xD)	Issue Index	Wage Exceptions (4-10)	Issue Index

[Return to Main Menu](#)

Figure 1-4 Submenu: Review and Clarification of Charted Materials

The action boxes in this submenu lead directly to data forms organized according to the issues listed in the Issue Index to the right of each action box. (See Section 1.6 on viewing and researching issues.)

1.5.2 Related Rules, Definitions, and Procedures Submenu

The submenu that appears when you click either the [Income Tax](#) or [Unemployment Insurance Tax](#) hyperlink under Related Rules, Definitions, and Procedures is organized into data groups that encompass revenue and UI provisions termed as definitional provisions (Figure 1-5). Clicking any of the hyperlinks in this submenu leads directly to data forms organized according to the Issue Index that appears to the right of each action box.

Related Rules, Definitions, and Procedures Submenu			
Income Tax		Unemployment Insurance Tax (SUI, FUTA, and FICA)	
Definitions Of "State" and "United States" (9A)	Issue Index	Selected Definitions and Provisions (9B)	Issue Index
Tip Rules (10A)	Issue Index	Tip Rules (10B)	Issue Index
Vehicle Fringe Benefits (11A)	Issue Index	Vehicle Fringe Benefits, SUI, FUTA, and FICA (11B)	Issue Index
Agricultural Labor (12A)	Issue Index	Agricultural labor (12B)	Issue Index
Sick Pay (Including Third Party) (13A)	Issue Index	Sick Pay (Including Third Party) (13B)	Issue Index
Employers Engaged in Leasing Employees (14A)	Issue Index	Employers Engaged in Leasing Employees (14B)	Issue Index
Employer Liability For Failure to Withhold (15A)	Issue Index	Employer Liability For Failure to Withhold (15B)	Issue Index
Crew Leader (16A)	Issue Index	Crew Leader (16B)	Issue Index
Common Paymaster (17A)	Issue Index	Common Paymaster (17B)	Issue Index
Non-Qualified Deferred Compensation (18A)	Issue Index	Non Qualified Deferred Compensation (18B)	Issue Index

Figure 1-5 Submenu: Related Rules, Definitions, and Procedures

1.6 Displaying the Issues

You can view and research the issues in the HWC Database through several paths: the **Issue Index** button to the right of the action boxes, the **Display Issues** button on the data forms, or the "master" **Issue Index** button to the right of the Combined Income Tax and Unemployment group on the Main Menu.

1.6.1 Issue Index Button

Clicking the **Issue Index** button to the right of each of the action boxes (shown earlier in Figure 1-5) on the submenus produces a list of the issues in numerical order analyzed for that submenu group (Figure 1-6). The list is called **Issue Numbers and Short Descriptions**. You can click any of the issue numbers to access the sequential data forms for each jurisdiction analyzed.

Issue Numbers and Short Descriptions		
Issue Number	Short Description	Related Provisions
166	Elected Official	OPIT
167	Officer of Corporation	DPIT
168	Common-law Employee	DPIT
169	Employee, Resident/nonresident	OPIT
170	Employee, Participant of IRA or SEPP	OPIT
171	Employee, Motion Picture Industry	OPIT
172	Clergy	OPIT
173	Employee, Full-time insurance sales	OPIT
174	Employee, Full-time student	OPIT

Close

Figure 1-6 Issues (dispissu.bmp)

1.6.2 Display Issues Button on the Data Form

Clicking the **Display Issues** button on the individual data forms (Figure 1-7) will produce the same sequential list of issues analyzed as those found in the **Issue Index**. You can click any of the issue numbers for the sequential data forms for each jurisdiction analyzed.



IRC 3401(a) Wage Exceptions – Income Tax

Chart Number	Jurisdiction Abr.	Jurisdiction Name	Status	Status Name	Supporting Authority
4-3xa	AL	Alabama	1	Match	Supporting Authority Data Available. (Click button below.)

Issue Number	FIT	FUTA	FICA
217	IRC §4301(a)		

Issue Description
Public official: Fee paid.

Display Wage Base	Display Issues	Introduction	Status Description	Supporting Authority	Return to Submenu
-----------------------------------	--------------------------------	------------------------------	------------------------------------	--------------------------------------	-----------------------------------

 Previous Next 

[Search](#)

Display Issues Button

Figure 1-7 Display Issues Button (dataform.bmp)

1.6.3 “Master” Issue Index

To access the cumulative “master” list of all 485 issues analyzed in the HWC Database, click the **Issue Index** button on the lower right corner of the Main Menu screen (Figure 1-8).

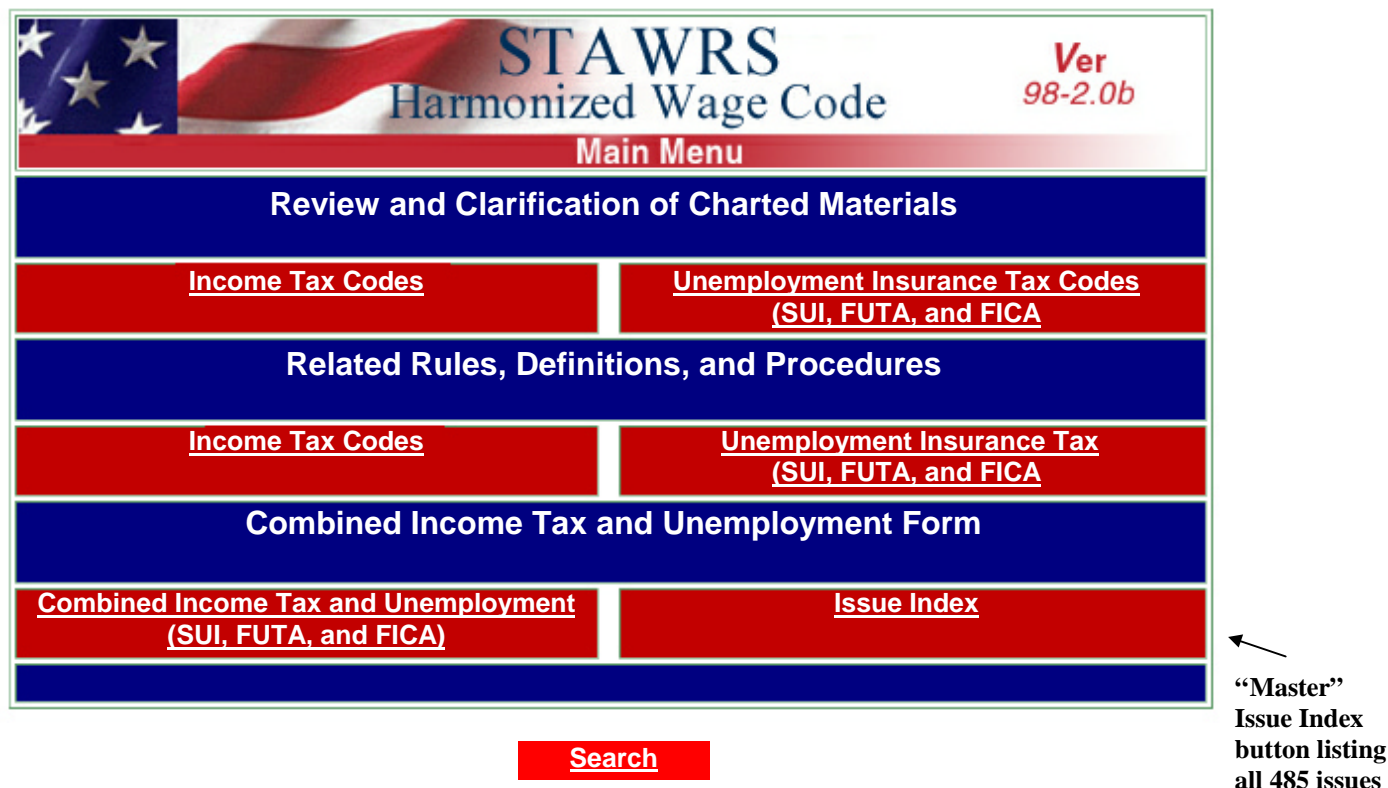


Figure 1-8 “Master” Issue Index Button (mainmenu.bmp)

1.7 Combined Income Tax and Unemployment

The Combined Income Tax and Unemployment grouping of data was prepared to allow a broad research and comparison of laws for specific definitional components across all jurisdictions, including both revenue and social welfare provisions. This grouping offers two categories containing details for each issue researched, as described in Section 1.5.

The most efficient way to research issues under the Combined Income Tax and Unemployment Insurance grouping is to click the Issue Index link on the Main Menu screen. A master **List of Issues** screen (Figure 1-9) is displayed, which lists all 485 issues analyzed in the HWC Database. You can click any of the Issue Numbers for the sequential data records of each jurisdiction analyzed for that issue and the law citing or supporting that issue. (Figure 1-9 shows only a partial listing of the issues.) The Related Provisions column identifies the issue as being related to either a definitional or an operational provision.

List of Issues		
Issue Number	Short Description	Related Provisions
<u>1</u>	State, defined	<u>DPUI</u>
<u>2</u>	United States, defined	<u>DPUI</u>
<u>3</u>	American Employer, Individual	<u>DPUI</u>
<u>4</u>	American Employer, Partnership	<u>DPUI</u>
<u>5</u>	American Employer, Trustee	<u>DPUI</u>
<u>6</u>	American Employer, Corporation	<u>DPUI</u>
<u>7</u>	American Employer, Government	<u>DPUI</u>
<u>8</u>	American Employer, Limited Liability Company	<u>DPUI</u>
<u>9</u>	American Employer, Citizen of Puerto Rico/Virgin Islands	<u>DPUI</u>
<u>10</u>	American Vessel	<u>DPUI</u>
<u>11</u>	American Aircraft	<u>DPUI</u>
<u>12</u>	Common Paymaster	<u>DPUI</u>
<u>13</u>	Agricultural Labor, Service on a Farm	<u>DPUI</u>

Definitional Provision, Unemployment Insurance

Figure 1-9 “Master” Issue List (issulist.bmp)

Clicking any Issue Number from the **List of Issues** screen accesses a list (Figure 1-10) of all the jurisdictions that provide for that issue in their laws, indicating how that provision compares (Match, No Match, Partial Match, No Provision, or No Tax) with the base provision. Clicking the Chart Number will bring up more detailed information about each jurisdiction.

Chapter 2 discusses the Search capability of the HWC Database in greater detail.

Issues			
Issue Number	Chart	Jurisdiction	Status
		◆ 1	
<u>09B</u>	Federal Insurance Contrib		Partial Match
<u>09B</u>	Federal Unemployment Tax		Match
<u>09B</u>	Alabama		Partial Match
<u>09B</u>	Alaska		Match
<u>09B</u>	Arizona		Match
<u>09B</u>	Arkansas		Match
<u>09B</u>	California		Match
<u>09B</u>	Colorado		Match
<u>09B</u>	Connecticut		Partial Match
<u>09B</u>	Delaware		Match
<u>09B</u>	District of Columbia		Match
<u>09B</u>	Florida		Partial Match
<u>09B</u>	Georgia		Match

Figure 1-10 Issue Status

1.8 The Data Form

When you move from a submenu to the first data record within the group you are researching, a data form appears (Figure 1-11). This form shows a great deal of information and can be accessed several ways, as is described in Chapter 2, Using the HWC Database, On-Line Version. The data form shows for a given issue how one jurisdiction compares with any of the federal laws (FIT, FUTA, or FICA) or, when no federal authority applies, how that jurisdiction compares with other jurisdictions' laws.

Tip: Click the **Previous** and/or **Next** arrows to move back and forth among the jurisdictions included in the HWC Database.

Employee – Income Tax

Chart Number	Jurisdiction Abbr.	Jurisdiction Name	Status	Status Name	Supporting Authority
4-1	AL	Alabama	1	Match	Supporting Authority Data Available. (Click button below.)

Issue Number	FIT	FUTA	FICA
166	IRC §3401(c)		

Issue Description

Government employee or elected official. The term “employee” includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.

[Display Wage Base](#)

[Display Issues](#)

[Introduction](#)

[Status Description](#)

[Supporting Authority](#)

[Return to Submenu](#)

Previous Next

Search

Figure 1-11 Example of a Data Form

Beneath the text field for Issue Description in the data form is a row of buttons, Previous and Next navigation arrows, and the Search button. The form buttons are defined below:

1.8.1 Display Wage Base

Click the **Display Wage Base** button to view the selected jurisdiction’s taxable wage base (Figure 1-12). The **No Wage Base** button will be displayed if the jurisdiction does not have a wage base.

Taxable Wages 1999	
Jurisdiction	Taxable Wage Base – 1999
Alabama	\$8,000

Values will only be displayed for Unemployment Insurance issues

Close

Figure 1-12 Example of Wage Base Data

1.8.2 Display Issues

Click the **Display Issues** button to display issues included within the group or chart (Figure 1-13).

Issue Numbers and Short Descriptions		
Issue Number	Short Description	Related Provision
<u>166</u>	Elected Official	OPIT
<u>167</u>	Officer of Corporation	DPIT
<u>168</u>	Common-law Employee	DPIT
<u>169</u>	Employee, Resident/nonresident	OPIT
<u>170</u>	Employee, Participant of IRA or SEPP	OPIT
<u>171</u>	Employee, Motion Picture Industry	OPIT
<u>172</u>	Clergy	OPIT
<u>173</u>	Employee, Full-time insurance sales	OPIT
<u>174</u>	Employee, Full-time student	OPIT

Refers to Operational or Definitional Provision, Income Tax

Close

Figure 1-13 Example of Display Issues (dispissu.bmp)

1.8.3 Introduction

Click the **Introduction** button for general information (Figure 1-14).

Introduction

Data from Table 4-1

EMPLOYEE

INCOME TAX CODES

1. INTRODUCTION

Within the income tax codes, the definition of "employee" is generally related in some fashion to the FIT definition. Therefore, for purposes of constructing this comparison data, each definition was analyzed to determine its relationship (or lack thereof) to the Federal provision. The following form, with accompanying notes (supporting authorities), was constructed to compare the various definitions of "employee" found within the income tax codes.

close

Figure 1-14 Example of Introduction(wagebas2.bmp)

1.8.4 Status Description

Click the **Status Description** button for a definition of that issue's status relative to the base provision or another jurisdiction: Match, No Match, Partial Match, No Tax, No Provision (Figure 1-15). The Status Names are defined in Chapter 2 of this User's Guide.

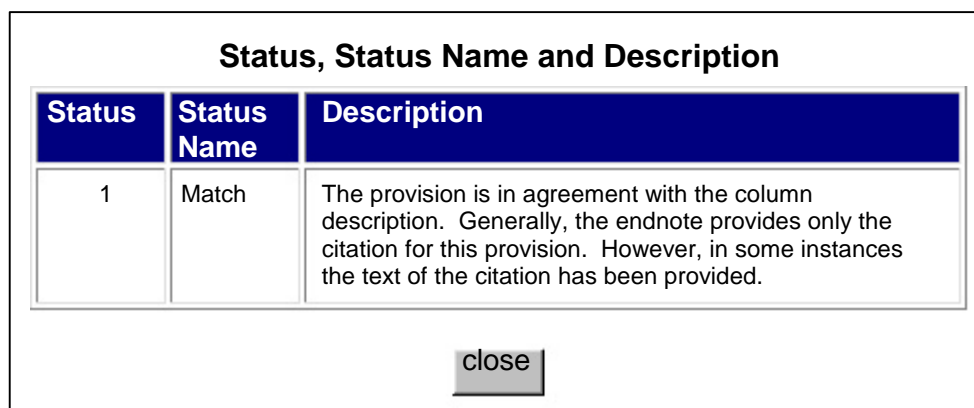


Figure 1-15 Example of Status “Match” (statdesc.bmp)

1.8.5 Supporting Authority

Click the **Supporting Authority** button to read the text of the citation related to the issue (Figure 1-16).

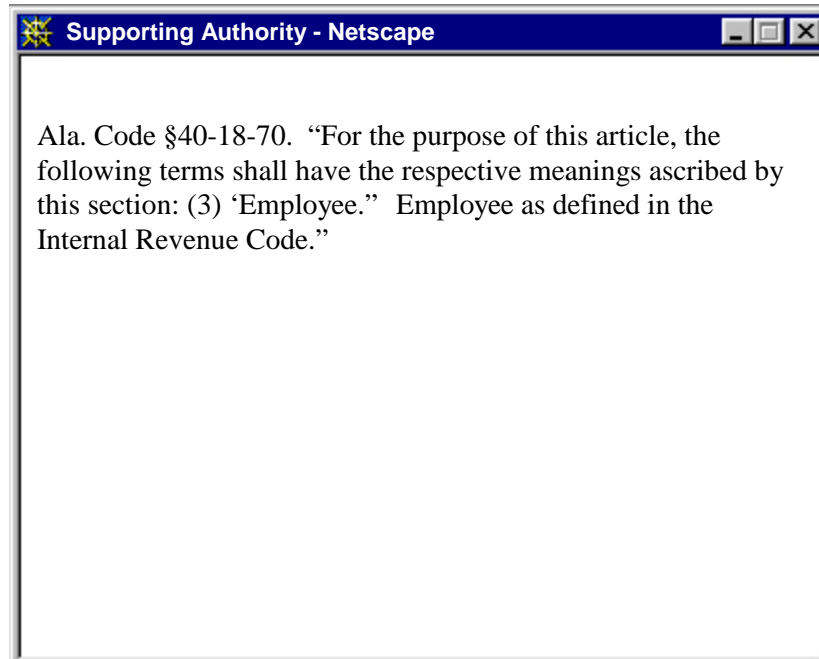


Figure 1-16 Example of Supporting Authority (suppauth.bmp)

1.8.6 Return to Submenu

When you click **Return to Submenu**, you return to the submenu screen shown in Figure 1-17. From this screen you can return to the Main Menu.

***Tip:** Using the Return to Submenu button is the fastest way to navigate back to the submenu of data categories.*

The screenshot shows the 'Harmonized Wage Code' interface with the subtitle 'Review and Clarification of Charted Materials Submenu'. It features two main columns of links, each with an 'Issue' and 'Index' sub-link. Below the columns is a 'Return to Main Menu' button. An arrow points from the text 'Clicking this button, brings you back to the Main Menu.' to the button.

Income Tax Codes		Unemployment Insurance Tax Codes (SUI, FUTA, and FICA)	
Employee (4-1)	Issue Index	Employee – Employee Test (4-4)	Issue Index
Employee (4-2)	Issue Index	Employee (4-5)	Issue Index
Wage Exceptions		Employee (4-6)	Issue Index
IRC §3401(A) Wage Exceptions (4-3xA)	Issue Index	Employing Unit (4-7)	Issue Index
Non-Wages Exceptions (4-3xB)	Issue Index	Employment Exceptions (4-8)	Issue Index
Non-IRC §3401(A) Wages Inclusions (4-3xC)	Issue Index	Employment Inclusions (4-9)	Issue Index
Non-IRC §3401(A) Wages Exceptions (4-3xD)	Issue Index	Wage Exceptions (4-10)	Issue Index

[Return to Main Menu](#)

Clicking this button, brings you back to the Main Menu.

Figure 1-17 Return to Submenu (mainmenu.bmp)

1.9 Printing a Record

To print a copy of the information in a file, use the Print feature in your browser. This can be found under the File pull-down menu and from the printer icon on the toolbar. Your printing feature may offer options for printing just what you see on the screen or the entire page. Check the options in the print dialog box that appears.

1.10 Closing the Database

You can close an active screen or your browser at any time without affecting the database. You will not be able to see the results of any search you made, so we recommend that you print the results for future reference. Each is described below. (See instructions under “Printing a Record.”)

1.10.1 Closing an Active Screen

Many of the screens have a **Close** button (or hyperlink) at the end or bottom of the screen. Clicking this button or link takes you back to a menu or data form. If you wish to go to the screen you were at previously, use the **Back** button in your browser. This takes you to the last screen you visited. Clicking the Back button again takes you to the screen you were at before that. The Back button lets you retrace your steps in the browser.

1.10.2 Closing Your Internet Browser

When you are finished using the on-line database, you can close it by choosing **Close** (Ctrl + W) or **Exit** (Ctrl + Q) from the File menu. You can also click the “x” in the far upper right corner of the active screen. If you wish to search another Web site, type the address in the address box at the top of your browser and press the Enter key.

2.0 USING THE HWC DATABASE, ON-LINE VERSION

Having learned the different features of the HWC Database in Chapter 1, you can now apply these features to compare and analyze provisions and their related issues in jurisdictions of your choice.

The HWC Database, On-Line Version provides a multi-parameter Search function, activated by pressing the **Search** button. The **Search** button appears on several different database screens, the first of which is the Main Menu. It also appears on the data forms, from which most of your Search functions will probably be conducted (Figure 2-1).

The figure illustrates the search function across two screens of the STAWRS HWC Database. The top screen is the 'Main Menu' with a title bar 'STAWRS Harmonized Wage Code Ver 98-2.0b'. It contains several menu items: 'Review and Clarification of Charted Materials' (with sub-items 'Income Tax Codes' and 'Unemployment Insurance Tax Codes (SUI, FUTA, and FICA)'), 'Related Rules, Definitions, and Procedures' (with sub-items 'Income Tax Codes' and 'Unemployment Insurance Tax (SUI, FUTA, and FICA)'), 'Combined Income Tax and Unemployment Form', 'Combined Income Tax and Unemployment (SUI, FUTA, and FICA)', and 'Issue Index'. A red 'Search' button is located at the bottom of this menu. The bottom screen is titled 'IRC 3401(a) Wage Exceptions – Income Tax'. It features a table with columns: 'Chart Number', 'Jurisdiction Abr.', 'Jurisdiction Name', 'Status', 'Status Name', and 'Supporting Authority'. The first row shows '4-30a', 'AL', 'Alabama', '1', 'Match', and 'Supporting Authority Data Available. (Click button below.)'. Below the table are buttons for 'Display Wage Base', 'Display Issues', 'Introduction', 'Status Description', 'Supporting Authority', and 'Return to Submenu'. Navigation buttons 'Previous' and 'Next' are also present. A red 'Search' button is at the bottom of this screen. An arrow labeled 'Search Function' points from the 'Search' button on the bottom screen to the right.

Figure 2-1 Search Function

Press **Search** and you will get the **Search Form** (Figure 2-2).

Search Form

[Home](#)

Chart Number:

Issue:

Jurisdiction:

Status:

Note: To clear a field, select the "blank" at the top of the pull-down list.

Full Text:

Note: Use Full Text to search all fields in database, use boolean AND, OR, & NOT

Figure 2-2 Search Form**2.1 The Search Form**

The Search Form enables you to compare and analyze researched provisions in selected jurisdictions by doing the following:

1. Click the **Search** button from the Main Menu screen or a data form (Figure 2-1).
2. Select specific criteria from the parameters offered in pull-down menus:
 - Chart number refers to the charts devised from earlier research. Chart numbers are listed in the pull-down menu. (See Section 2.4.1 for more information.)
 - Issue refers to the 485 issues included in the HWC Database. Issues are listed alphabetically by subject in the pull-down menu.
 - Jurisdiction refers to the federal and state codes included in the analysis. For federal codes, FT is Federal Income Tax, FA is FUTA, and FI is FICA. The state code is indicated by state abbreviation.
 - Status indicates five comparison options. The options are defined as follows.

Match	A provision that is identical to the base provision.
No Match	A provision that is contrary to the base provision.
Partial Match	A provision that is partially similar in language and result.
No Provision	A jurisdiction that has no provision on the specified issue.
No Tax	A jurisdiction that has no income tax and, therefore, no income tax withholding.

3. Full Text: The Full Text field allows you to enter text related to a provision of state and federal tax laws you are interested in (Full Text search).
4. Search: Click **Search** to query among the 96 state and federal laws analyzed in the database for jurisdiction-to-federal-law comparability and jurisdiction-to-jurisdiction comparability.
5. View a record for each jurisdiction that shows the issue, its status (degree or lack of similarity and comparability), supporting authority, and a list of related issues.

Tip: *It is not necessary to complete all the fields to conduct a search.*

2.2 Search Example

Let's use an example of a specific search using the procedures described above to demonstrate the **Search** feature of the database. Figure 2-3 shows the Search Form with the steps we are using in the example. You are trying to find out which jurisdictions do not match the base provision on the withholding provisions regarding death benefits.

Step 1. Click on the **Search** button on the Main Menu screen or one of the data forms.

The screenshot shows the 'Search Form' interface. At the top center is the title 'Search Form'. Below it is a blue hyperlink labeled 'Home'. The form contains several input fields: 'Chart Number:' with a dropdown arrow, 'Issue:' with a long text box and a dropdown arrow, 'Jurisdiction:' with a dropdown arrow, and 'Status:' with a dropdown menu currently showing 'No Match'. An arrow labeled 'Step 2' points to the 'Status:' dropdown. Below these is the 'Full Text:' section, which includes a text box containing 'death benefits' and a note below it: 'Note: Use Full Text to search all fields in database, use boolean AND, OR, & NOT'. An arrow labeled 'Step 3' points to the 'Full Text' text box. At the bottom left is a 'Search' button. An arrow labeled 'Step 4' points to the 'Search' button.

Figure 2-3 Entering Criteria for a Search

Step 2. Go to the pull-down menu in the Status field and select No Match.

Step 3. Go to the Full Text field and type death benefits.

- Step 4.** Click the **Search** button on the Search Form. You may be informed of the non-secure status of your information submission (Figure 2-4). Select Continue.

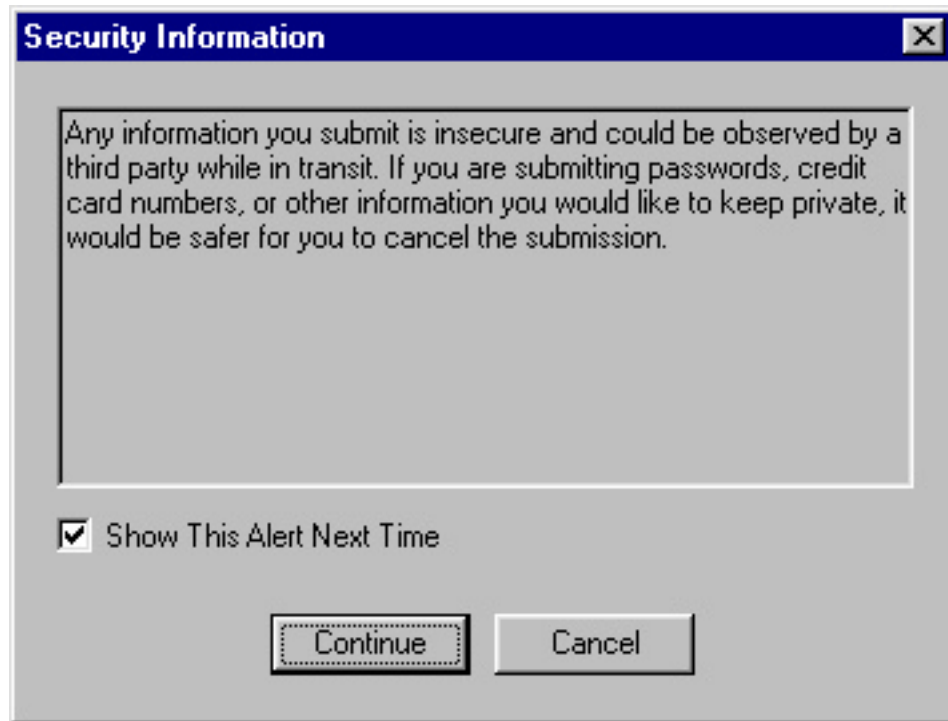


Figure 2-4 Security Information Screen

- Step. 5** The results of your search are presented in Figure 2-5. At the bottom of the Search Results screen you will find how many documents were found, an indicator of the number of laws that fit your Search criteria. Click the Chart Number to view the data form with supporting information on your search issue (Figure 2-6).

Search Results				
New Search Home				
Chart	Issue Number	Jurisdiction	Status	Search Document #
■ 13B	76	Wyoming	No Match	1
1 Document(s) Returned				

Figure 2-5 Search Results

Sick Pay (Including Third Party) – SUL, FUTA, and FICA					
Chart Number	Jurisdiction Abr.	Jurisdiction Name	Status	Status Name	Supporting Authority
13B	WY	Wyoming	3	No Match	Supporting Authority Data Available. (Click button below.)
Issue Number	FTI	FUTA	FICA		
76		IRC §3306(b); IRC §3306(b)(2)(A)	IRC §3121(a); IRC §3121(a)(2)(A)		
Issue Description					
Sick pay excludes only amount received under a workmen's compensation law.					
Display Wage Base	Display Issues	Introduction	Status Description	Supporting Authority	Return to Submenu

Figure 2-6 Data Form Showing Search Results

2.3 Search Results

What did your search accomplish? The data form (Figure 2-6) that supports your search shows that the state of Wyoming is the sole jurisdiction that does not match the FUTA base provision for death benefits. Review Section 1.8, The Data Form, for the functionality of the buttons (hyperlinks) on the data form.

2.4 Using Search Features to Refine Your Search

The example we used is only one of many possible ways to search the HWC Database. The first two primary groupings (Review and Clarification of Charted Materials and Related Rules, Definitions, and Procedures) enable specific searches in the submenus under them, which also are hyperlinks. The data grouped under the Combined Income Tax and Unemployment Form allow a more global search and permit a comparison of components across all the employment tax laws.

On the Search Form you may select an issue of your choice from the pull-down menu and a specific jurisdiction in addition to the text of the provision, to see how that provision compares with the base provision in that jurisdiction or with other jurisdictions. To clear a field, select the blank space at the top of the pull-down list. The following fields in the Search Form may be used individually or in combination.

2.4.1 Chart Number

Select a chart number from the pull-down list for a list of all jurisdictions and issues originally researched on that chart. While it is unlikely that you will conduct any research through chart numbers, chart numbers are included on the submenu lists next to the title of the submenu [e.g. Tip Rules (10A)].

2.4.2 Issue

Select an issue from the pull-down list and search for a listing of all the jurisdictions that match the base provision for the issue selected.

2.4.3 Jurisdiction

Select a jurisdiction from the pull-down menu and search for all issues of those researched that are provided for by that jurisdiction and the status of those issues.

2.4.4 Status

Select one of the five status choices (Match, No Match, Partial Match, No Tax, No Provision).

2.4.5 Full Text

Enter text to get a list showing every provision that uses the terminology you entered. A Full Text search allows a search of any subject, not confined to the subjects in the Issue Index. You may find differences in search results between the results using Full Text search and pre-defined Issue search on the Search Form. Such discrepancies should lead to refinements in your criteria until you have found the data or results you are intending to find.

2.4.6 No Data Found

In conducting any search, the screen "No Data Found" (Figure 2-7) indicates that no analysis or chart data are available for the criteria you selected. This should not mean the end of your search; try refining your search criteria or use other language in your Full Text field.

No Data Found
Back

Figure 2-7 Example of No Data Found

